

## John Carroll University Carroll Collected

---

Political Science

---

2012

# Paying the Price of Civilization

Mindy Peden

*John Carroll University*, [mpeden@jcu.edu](mailto:mpeden@jcu.edu)

Follow this and additional works at: <http://collected.jcu.edu/polsci-facpub>



Part of the [Political Science Commons](#)

---

### Recommended Citation

Peden, Mindy, "Paying the Price of Civilization" (2012). *Political Science*. 2.  
<http://collected.jcu.edu/polsci-facpub/2>

This Conference Proceeding is brought to you for free and open access by Carroll Collected. It has been accepted for inclusion in Political Science by an authorized administrator of Carroll Collected. For more information, please contact [connell@jcu.edu](mailto:connell@jcu.edu).

## **Paying the Price of Civilization**

Mindy Peden, John Carroll University  
Western Political Science Association Annual Meeting 2012  
Portland, Oregon

### **Introduction**

Liberal democratic theory has not adequately addressed the tension between democracy and capitalism and this can be seen most clearly when trying to develop a political theory of taxation. Liberal democratic and public finance experts on taxation have focused on principles of justice and fairness. The imposition of specific kinds of taxes on Africans well after the beginning of colonialism in South Africa will help shed light on the internal challenges to liberalism that such a principled approach to taxation reveals. Through an extended exegesis on colonial tax policy, I will show how a faith in civilization, a racialized belief in the educative value of wage work, and pure economic interest co-mingle in the liberal principled approach to taxes.

Taxation in the modern era both assumes people as wage earners and constructs them as such. However, this observation has not been central to approaches by public finance scholars or liberal theorists. More significantly, any theory of taxation must attend to the historical presence of conversations around taxation that focused on interaction between “coercion” of labor in opposition to slavery. While it has been assumed that taxation is primarily for the accrual and maintenance of revenue for a state, a rigorous analysis of the liberal approach to wage work in confrontation with subsistence work reveals a more complex set of expectations and motivations surrounding tax policy and tax theory. Though I focus here specifically on such expectations in South Africa in the late 19<sup>th</sup> century, it is in order to illuminate a more general point about the way that taxation functions in political communities. This helps to expand the question of justice in taxation to include a more nuanced rendering of how abstract principles of fairness or justice interact with ideologies of civilization and work.

The ability to understand wage work as in tension with the practice of freedom is made easier in the colonial South African example. This is not to suggest that people no longer understand the way that taxation assumes wage earners, but to point out that the initial coercive element of wage work changes over time to become less contestable, more normalized. Moreover, wage work no longer confronts the political theoretical landscape as a choice. Contemporary approaches to the question of governance, like contemporary actors for the most part, do not experience wage work as one option among many, but as the only option. In that sense, the vividness with which we can perceive the nineteenth century confrontation between colonial approaches and colonized people reflects on contemporary practice more than much contemporary theory does.

In 19<sup>th</sup> century South Africa we have an interesting record of conversations between and among Africans and Europeans as to the meaning of taxation for

democracy. There are clear parallels between state formation in South Africa and the United States that make the South African example helpful for understanding contemporary political theory written by Americans<sup>i</sup>. Rereading the historical problem of taxation in colonial and post-colonial societies should involve the recognition of a fundamental tension between democratic thought and the “necessary” establishment of taxation. The anxiety of discovering a distinction between coercing labor and providing incentives proves to be a central issue for the post-facto legitimization of taxation. The conversations of the late 19<sup>th</sup> century in South Africa around taxation draw attention to how democratic thought presupposes the consistency of wage labor with democracy, perhaps to the detriment of the spirit of democracy. The focus on the assumption of wage labor draws inspiration from Marx and many thinkers in the Marxist tradition in order to draw attention to how deeply the “economy” and “politics” are intertwined. Taxation is both a material and symbolic focal point that reveals liberal approaches to work in tension with the ideal of democracy as a move from slavery to freedom.

### **Un-free democratic subjects**

Scholars studying colonialism have frequently stressed the importance of taxes for promoting wage labor, but it also should also be added that tax policies were intended to educate individual Africans into becoming paradoxically un-free democratic *subjects*. By paradoxically un-free democratic subjects, I am suggesting a potentially irresolvable tension between being a (coerced) wage earner and a democratic actor. This tension was noticeably comprehended by colonial officials, and the attempt to resolve it theoretically centered on the view that wage labor is necessary for independence, which in turn can only be provided through a civilizing state. The role that theories of civilization, race and pedagogical rule played in the formation of the tax policies and subsequently the South African State are significant in that they shed light on the meanings of taxation, not only in South Africa but elsewhere. Tax policies in the colonial era were not merely a way of getting money but were more fundamentally a way to create an African wage labor force.<sup>ii</sup>

Though tribute-paying and taxation were common among African communities before the introduction of colonial taxation systems,<sup>iii</sup> the majority of Africans in the interior of the southern Africa region were not integrated into the world system until the late 19<sup>th</sup> and early 20<sup>th</sup> century. That is, most Africans lived in dispersed economies, many of them subsistence oriented. There is little evidence to suggest that northward expansion on the part of white settlers around the Cape of Good Hope would have proceeded so quickly and drastically without the discovery of diamonds and gold farther north in what is now South Africa. Despite several hundred years of settlement (beginning with the Dutch in the 17<sup>th</sup> century) and the use of copper, iron and gold in Southern Africa for over a millennium, the push to introduce a coherent tax system on/for Africans can be plainly traced to the 1867 discovery of diamonds in the Vaal area of what was then a Boer Republic. By the 1860's, European settlers (both British and Boer) were removing small outcrops of copper in the Cape Colony and gold in the Eastern Transvaal but the discovery of

diamonds sparked the massive influx of European capital and beginnings of ardent South African state-building.<sup>iv</sup>

In 1867, the year that diamonds were discovered near the Orange River, the Colonial Secretary “laid one of the earliest stones on the table of the Cape House of Assembly [and said]...’Gentleman, this is the rock on which the future success of South Africa will be built’.”<sup>v</sup> The mining rush that ensued led to the consolidation of dispersed and disorganized small mining operations into large monopolies, led by Cecil Rhodes, who eventually also became the Prime Minister of the Cape Colony. What allowed such a rapid and complete involvement of British capitalists in the Vaal area was the reduction of the autonomous powers of the Boer republics and the ensuing dialogue between British colonial officials, Boer representatives, and (mostly British) mine owners. Much of this dialogue involved strategies to create a labor force to work the new and dangerous mines.

Despite the large numbers of people “available” as potential workers in the mines, labor was experienced as a scarce resource to the early mine owners, Boer representatives and colonial officials. In order to deal with this there was, according to Farouk Stemmet, a period of enticement and then one of coercion in which taxes were introduced.<sup>vi</sup> The initial period of enticement was based on a vague notion of “free labor,” with the attendant expectation that the potential to earn cash was enough to get workers into the dangerous mines, though it was a short time until farmers advocated land restrictions and poll taxes were introduced in order to “ensure that no African remained outside the imperatives of the cash economy.”<sup>vii</sup> This also ensured that no African was too wealthy to avoid wage-labor by draining any surplus wealth and labor that might have otherwise existed. This move to coerce Africans into wage labor came after an attempt by the mine owners to bring in workers from China and then India.<sup>viii</sup>

Sven Steinmo has traced the development of progressive taxes in Britain around this time period. He argues that there were two forces in the changing world political economy that explain the transformation from classical to modern tax systems; “one supported political and social equality in society, the other demanded increased revenues on the part of the state, and together these two impulses brought about new tax ideas and structures.”<sup>ix</sup> Classical taxes had been complicated systems with “little consistent logic driving the system as a whole or allowing people to make sense of the choices of one type of tax over another—other than the state’s need for money.”<sup>x</sup> In this sense it is interesting to note that what was so “progressive” about progressive taxes is precisely that they have a justification beyond simply the need for money by the state.<sup>xi</sup> Other theories of taxation offer an explanation of tax policy in terms of the theory of predatory rule. Margaret Levi argues that “the history of state revenue production is the history of the state.”<sup>xii</sup> In this sense the changes and reforms of the revenue collection system, as well as the explicit and tacit aims of the system, are a useful lens through which to view the evolution of the state more generally. Her argument assumes that rulers are always maximizing state revenue but that they operate within a system of constraints that in turn determine the choice of revenue system. Within these constraints rulers will “design revenue production policies that maximize revenues to the state.”<sup>xiii</sup> Levi’s model, then, is static “in the sense that, at

any given point in time, policy choices are a consequence of a given set of bargaining resources, transaction costs, and discount rates.”<sup>xiv</sup>

One of the many assumptions that Levi makes when looking at taxation and revenue collection more generally is that individual tax payers have a certain amount of choice in joining or not joining the state in question or that rulers recognize a certain degree of responsibility towards those they are ruling.<sup>xv</sup> This assumption of ruler accountability runs counter to evidence in most colonial situations.<sup>xvi</sup> This is because rulers (however broadly understood in Levi’s account) are not faced with the same constituent constraints in colonial situations. While they may continue to have the constraints imposed on them by the constituents of the home country, colonialism is usually characterized by its relative lack of concern for the indigenous peoples in question. Levi and others assume that taxation schemes are always and primarily about revenue collection. In fact, this is central to her argument. However, the discovery of diamonds and gold in southern Africa prompted a whole series of tax policies and land reforms that had as their *stated objective* the forced introduction of Africans into wage labor via the moneyed economy.

Although revenue was of course collected, it is clear that revenue collection was not the *justification* offered for the introduction of the system of taxation (including Hut, head, dog and poll taxes) for Africans. When revenue collection was mentioned during debates about taxing Africans, it was incidental. For example, Charles Goldmann presented evidence in the *Report of the Industrial Commission of Inquiry into the Gold Mining Industry* (1897) that “if the dignity of labor were impressed upon [Africans] by the enforcement of this [native tax] law, we are likely to get a larger supply. The other purpose served would be...additional revenue to the Government.”<sup>xvii</sup> Here the idea is that Africans were not sufficiently schooled in the practice of free labor; tax law would be an educative exercise. The justification commonly associated with taxation systems (revenue collection) is explicitly stated as secondary. As can be seen in the goal to create an African labor force, revenue collection is far less important than theories of the educative goal of labor and racialized assumptions about the importance of civilization.

### **Make the empire pay**

In 1922 the retired British colonial official Sir Frederick Lugard published his treatise *The Dual Mandate in British Tropical Africa*. Lugard’s text became the virtual handbook of colonial officials in Africa after its publication.<sup>xviii</sup> In the context of post-war Britain, Lugard’s book was timely to debates about imperialism, on the one hand acknowledging that motivations on the part of Britain were not entirely for the benefit of Africans but notably maintaining that the interests of the European industrial classes are consistent with the British colonial mandate, most especially its commitment to Africans. As a result, Lugard suggested that “the benefit can be made reciprocal, and that it is the aim and desire of civilized administration to fulfil[sic] this dual mandate.”<sup>xix</sup> He follows the logic of the principles of ability to pay and interest, making him at least in part an heir to the legacy of Adam Smith and John Stuart Mill.<sup>xx</sup> For him tax payment is tied up with the benefits of government and “marks the

recognition of the principle that each individual in proportion to his means has an obligation to the State, to which he owes security for life and property, and his increased wealth,--due to fair wages for his labor, improved transport, and a large competitive market for his produce.”<sup>xxi</sup> In this section I will highlight now a mix of racialized assumptions and a view of the educative function of wage labor for freedom came together in colonial tax policy.

Lugard recommends that compulsion to work is no longer a good justification for “native taxation.” Citing Cecil Rhodes’ 1894 Glen Grey Act in South Africa, he argues that such a system *had* as its goal a means of compelling individual Africans to work.<sup>xxii</sup> He notes that the impetus behind the Act was a consideration that “the native...should be made to work, because he had for so long forced his women to work in order that he might live in idleness.”<sup>xxiii</sup> He also usefully points out that this reasoning has precedent; “the substitution of labor for the payment of a tax, or the imposition of a heavier tax if the native cannot prove that he has worked for a specified time, are expedients which in the past have been adopted elsewhere.”<sup>xxiv</sup> In this way, it is widely understood that taxation was a means to self-consciously enlarge the wage labor force. While Lugard argues against this principle of taxation as creating wage labor, he specifically ascribes its inception to South Africa in the late 19th century, invoking Poll taxes at the request of mine management and European farmers. In other words, thirty years after the discovery of diamonds and gold in South Africa, it was well understood that taxes had been created not for revenue but to coerce Africans into the mines.

In discussing further his approach to taxes, he emphasizes the idea that a personal contribution to the state (and he here suggests it should be in proportion to wealth) is something that needs to be both taught and learned. As such, he recommends that taxes should be extremely light in the beginning, “since it is there intended to be educative rather than a source of revenue.”<sup>xxv</sup> In a sense the argument presented here is a semantic one; the compulsion to work was directed both at the individual African perceived as lazy (taxation as education for the individual African) and at an entire black labor force that needed to be incited by coercion (taxation as a means of forcing people out of traditional economies more generally). The two are inextricably bound. The point is that while the institution of tax systems was consciously implemented to coerce labor it was also executed as a method of political education. The two motivations were not always clearly demarcated. Moreover, Lugard eclipses the original motivation of policies such as the Glen Grey Act that are aimed at creating a labor force, perhaps updating the language.

Under normal conditions the African rarely needs compulsion to work, and this is not the object of the tax I have proposed, but in so far as the tax stimulates productive industry, and compels a man, as in England, to provide an extra margin wherewith to meet the obligation, or if it diminishes the large surplus of the grain crops, which among many pagan tribes is set aside

for brewing liquor with which to indulge in frequent drunken orgies, its effect can only be good.<sup>xxvi</sup>

While on the surface Lugard is merely refuting the idea that compulsion to work is the motivation behind taxation, what he is also saying is that it is not unusual (nor the same) to argue that taxation stimulates more productivity. This is perhaps double speak in the sense that he is arguing that Africans may not need stimulus to work but if that is the effect, that is a good thing. Moreover, making the assumption that workers will spend their wages on consumption goods like alcohol or will use grain for that purpose is presumptuous. However, it should be noted that Lugard himself makes the link between the principle of establishing workers via taxation in South Africa with a similar effect in England.

The civilizing mission, according to Lugard, is very much a system of education. Instead of reading this educative function easily, I propose that it is a very powerful metaphor that requires much attention and perhaps can shed light not only on the colonial context, but government more broadly understood. Here taxation is understood to play a metaphorically educative role, though sometimes it is confusedly intertwined with literally changing *behavior* rather than promoting an *understanding*. In a sense we may understand the educative mission of the British through Lugard as having a component of a rote learning method where literal action in successive repetition (i.e.: labor) educates the student in that action. Lugard calls upon fellow colonial official Lord Milner to emphasize the distinction; it “is absolutely opposed to compulsory labour for private employment...It is a point of fundamental importance...that there is no question of force or compulsion, but only of encouragement and advice through the native chiefs and headmen.”<sup>xxvii</sup> The issue of to what degree labor could be enforced or imposed was prickly in colonial policy and theory, in no small part because many reasoned that the benefit of colonial rule involved the abolition of slavery. In this sense, it understandably became confusing to the British officials and certainly to Africans subject to colonial policies, as to the difference between slavery and wage labor that was, they saw, coerced in sometimes subtle but more often explicit ways.

As for the issue of racialized assumptions, I read Lugard’s work as a whole as having a consistency in its approach to questions that involve allegedly immutable ascriptive characteristics of Africans. Despite noting obvious differences among colonies, *The Dual Mandate* as a whole posits an “African” or “Native” character that appears at least to Lugard to be interchangeable in various locations and consistent across the vast continent. For this reason, and also because of explicit claims on his part, it is useful to read his remarks as if they might guide South African policy (or, had previously), despite the fact that South Africa was no longer under British control at the time. So when he says that “it has long been the fashion to speak of the African as naturally lazy, leaving work to his women, and contented to lie in the sun and eat and drink”<sup>xxviii</sup> it is with the assumption that this is a character attribute associated with Africans in general, regardless of their physical locale. While he observes the “fashion” of speaking of Africans in this way, Lugard also refutes the stereotype and

submits a new one; “It would seem, however...that there are few races which are more naturally industrious.”<sup>xxxix</sup>

This “natural industriousness,” Lugard continues, applies to labor performed for wages as well.

As a wage-earner he has not the plodding application of the Chinaman, and ‘he makes no pretence of taking pride in planting cotton or tobacco for someone else,’ says Mr. Wilson; but this writer emphatically denies that the native in Nyasaland [Malawi] is idle and leaves most of the work to his women, and he cannot think why Europeans persist in assuming that a Native lives in degrading idleness unless working for a European.<sup>xxx</sup>

At this point Lugard is answering Mr. Wilson’s piece on the character of work in Nyasaland (modern-day Malawi) natives in particular. It is clear from the context of his remarks as a whole that this is an evidentiary accident in the sense that it though Lugard certainly has been to Nyasaland, he is referring to a more general characteristic of “Africans” throughout the continent. This approach to the question of work seems to be a remarkably progressive one, at least in the sense that Lugard is poking fun at the idea that Europeans consider African labor as valid and useful only when it is work *for* Europeans. What is unclear from this passage though is whether Lugard is consciously aware that wage work *is* specifically associated in the African context with work for Europeans. Wage work depends on a uniformly accepted currency, or something with which to pay wages, a notably missing component outside of work for Europeans.

Responding again, this time to a Mr. Orr, Lugard continues his defense of the African work ethic, again highlighting the role that incentives play.

As to the quality of the work done by the wage-earner, Captain Orr says, I think very truly: ‘The whole question of industry and idleness depends almost on incentive. When the African native is given an incentive to work, he will work in a way that is sometimes astounding...Give him an interest in his task, encourage his initiative by making him think for himself, thrust responsibility upon him, demand results, and not the mere mechanical performance of labor, and he will be found surprisingly industrious.’<sup>xxxi</sup>

Here again is Lugard’s relatively progressive attitude, but this time betraying assumptions that may be less about *African* workers than workers in general. The most important distinction here is that the *quality* of work depends on the context in which incentives are offered, as well as the content of the incentives themselves. In this way, Lugard and Orr make the case that labor is most effective when it is the



result of at least a degree of initiative on the part of the worker. Further, it seems to imply that self-initiative (thinking for oneself, having a real purpose or goal, taking pride in the work) is an important component of the structuring of work environments. In retrospect, we can see that this is consistent with the approach to work of British liberalism, at least in theory.

Lugard's views on work need to be put further into context because of the presumption that there are situations in which labor can and should be coerced. His understanding that there is a space where coercion is justified provides a limit case for his own views. This is because he is reflecting on the assumption that there may be conditions under which the coercion of labor is still consistent with the concept of "free labor" as wage work is often referred to. So, Lugard asks, "in what circumstances and by what methods, then, is it justifiable for a Government to resort to compulsion in the employment of paid labor?"<sup>xxxii</sup> The phrasing of the question already reveals an important assumption: that there are circumstances and methods by which it is justifiable for governments to resort to compulsion. His answer, though, is even more illuminating.

The reasons given in the bluebook for compulsion in East Africa do not appear to be limited to Government necessity, but include desirability of training the natives to work, so that they shall not "live in idleness and vice." The payment of tax by labor in lieu of cash, as in Uganda, is a different matter, and, as I have said, it is preferable that the labor should be paid in full and the amount of the tax subsequently refunded, so as to make the distinction perfectly clear.<sup>xxxiii</sup>

The link between compulsion to work and taxation seems, even if somewhat confusing, to be a direct association. The Uganda example should also be juxtaposed to an earlier, and perhaps more severe, illustration of the relationship in the Congo. Early colonial rule in the Congo was directly tied to the extraction of rubber from the interior of the country. For this reason, the imposition of taxes and the connection to forced labor was pronounced because rather than paying taxes in currency, African men over a certain age were required to bring a pre-allotted amount of rubber directly from the interior. This tax came with the penalty of limb loss, and it is perhaps important that taxation became synonymous in the Congo with cruelty and forced labor.<sup>xxxiv</sup>

In some sense, what Lugard is referring to is a practice of "hiding" the magnitude to which taxation obliges labor. The connection between forced labor and taxation is seen in coincidence, again, with education. So it is no surprise that Lugard dwells on the educative effects of compulsory labor.

The educative results of compulsory labour depend on the conditions under which it is employed, and are not a primary reason for resorting to compulsion for public

works, for it is, of course, possible to compel natives to work for their own or their community's benefit instead of for the white man's wages.<sup>xxxv</sup>

This nuanced understanding of the interaction between education, compulsion, and wage labor again upholds an evident progressive allure on the surface. One interesting distinction in this passage, though, is the relative equation of public works with white man's wages, juxtaposed against "their own or their community's benefit." This is perhaps an oversight, but a significant one for the overall argument that Lugard is trying to sustain about the mutually beneficial colonial system because it really does discern a difference between what might be of benefit to Africans and what is of benefit to Europeans, without bridging the gap in between and arguing that they are consistent with each other.

This underestimation of lack of mutual benefit seems all the more glaring because Lugard has at least some recognition of the distinct distrust with which many Africans viewed wage work. However, his interpretation of this skepticism is that "primitive tribes are suspicious, and fear employment by the white man."<sup>xxxvi</sup> He maintains hope, however, that this suspicion will be remedied with the advent of the work itself for he argues that "in such a case the wages paid, and the good treatment received, should have the effect of removing these fears and suspicions, so that compulsion may no longer be necessary, and free voluntary labor take its place."<sup>xxxvii</sup> The logic here is that people fear what they do not know and once they know something, it will no longer be feared. Under this explanation the payment of the wage dispels the fear. In another sense it is also perhaps quite candid reasoning on his part; people may fear and resent wage work, but once it becomes normalized and regularized, it will be accepted and no longer feared. The process of normalization includes not only an increased familiarization with wage work, but also and more importantly recognition that it is no longer a *choice*.

While Lugard may hope that the suspicion of wage work will be a mere kink to be worked out in the process of wage labor itself, he is also somewhat indeterminate about the extent to which the rectifying of this suspicion should be the *motivation* for labor policies. Rather, when the issue becomes one of the "benefit" of the African, he quickly suggests that it is quite a different matter altogether, asserting that it is a matter to be dealt with in education, not labor. The link between the two is clear to the reader, even if Lugard tries to separate them from one another. So, when Lugard establishes that "The question of the measure of compulsion which is admissible or advisable in order to induce the African to work, solely for his own moral and material benefit and advancement, is one which belongs rather to the subject of education than to that of labor,"<sup>xxxviii</sup> he appears to be trying to unscramble issues that are inevitably scrambled. He also seems to recognize the degree to which the question of the benefit to African laborers was dealt with within the context of questions about labor. Why might Lugard want to disentangle the developmental advantages of labor and move them to education? Perhaps compulsory African labor was not intended to benefit the Africans in any way, but was to benefit European colonialists and the home country, often explicitly so. Any reflection on the benefits to Africans seems post hoc and

perhaps merely justifications for existing policies. But, the purpose of the *Dual Mandate* was to argue that the system was mutually beneficial, so why not take the issue head on, in the realm of labor where it really began? Perhaps Lugard has seen the limits to his own argument, or perhaps he is less reflexive on the connection between labor and education than he seems.

For Lugard mere compulsion to work wasn't necessarily of benefit to Africans, in itself. Understandably a ridiculous proposition for contemporary ears (at least framed in this way), it was not necessarily so at that time. For example, his views are in part formed in response to the East African Bishops who supported the idea that obligation to work is "in itself a justifiable means to an end – the advancement of the natives themselves."<sup>xxxix</sup> Rather, Lugard's own views seem to be more indirect. That is, he seems to suggest, again, that work itself should not necessarily be a goal, nor is it necessarily of benefit per se to Africans. In his remarks on education, it does become somewhat clearer as to what the indirect benefit of work would be on Africans. For Lugard "the object which education in Africa must have in view must be to fit the ordinary individual to fill a useful part in his environment, with happiness to himself."<sup>xl</sup> This is consistent with a liberal approach to taxation in general. Similarly, he goes on to clarify that education is "to ensure that the exceptional individual shall use his abilities for the advancement of the community and not to its detriment, or to the subversion of constituted authority."<sup>xli</sup> The simultaneous objectives of making individuals useful, advancing the community, and buttressing authority are the lynchpins of civilization.

The civilizing mission, Lugard observes, comes with a capacity for unintended consequences that may in turn sabotage the character of the mission. So, when Lugard notices that "the impact of European civilization on tropical races has indeed a tendency to undermine that respect for authority which is the basis of social order,"<sup>xlii</sup> he is burdened with the task of reconciling this observation with the goal of constituting authority. Ultimately, Lugard's response discloses an inconsistency that is probably widespread: creating self-confident and empowered citizens in the arts of democracy, at the risk of undermining constituted authority because it ostensibly promotes *self*-government. However, for Lugard the outcome *is* already established, and its authority has already been constituted. So rather than attack this fundamental discrepancy, Lugard contextualizes that the social order being undermined in the case of colonialism is, or should be, local (African) authority. Here the uprooting of the social order is a "measure of progress"<sup>xliii</sup> because it will be replaced by a different (and better) *liberal* social order. Lugard's understanding of education in this way noticeably elides the possibility that the liberal order itself is undermined by the teaching of its major principles.<sup>xliv</sup>

The motivation behind Lugard's focus on education, then, brings us full circle. He argues that the colonial state should be responsible for educating Africans precisely because it is "our duty to the natives, and our responsibility to civilization."<sup>xlv</sup> The duality of the British mandate is responsibility toward African subjects, though the relationship between their subjecthood and citizenship remains elusive. Through moral instruction, Lugard maintains, good character can be molded best by example and personal contact, rewarding "honesty, self-control, and

industry”<sup>xlvi</sup> in African students. Moreover, he appeals to his European readers that “It is indeed essential that democracy should take an intelligent and well-informed interest in questions which affect the Empire of which it is the inheritor and trustee.”<sup>xlvi</sup> Lugard is confident that the burden of the British mandate will be rewarded.<sup>xlvi</sup> The idea that Africans enjoy more freedom under the colonial state seems misplaced now, but there was logic to the connection for Lugard. His faith in the British Empire was based on a belief in a certain kind of responsibility toward Africans. This responsibility is inextricably linked to the justifications for, or explanations of, taxation in the context of British rule. In this sense, taxation was integral to his view that the liberal democratic state performs an educative function through wage labor that characterizes civilization.

### **Meanings of taxation**

The tension in the colonial context between racialized assumptions, wage labor, and civilization can be clarified somewhat by examining Marx’s views of freedom and how that relates to taxation. For Marx, “taxes are the economic basis of the government machinery and nothing else.”<sup>xlix</sup> There is, however, a deep interaction between the institution of taxation and the perpetuation of an illusory form of human freedom. Lugard’s struggle with the difference between free and coerced labor as it relates to taxation should be seen in light of his unwillingness to question the marriage of civilization and capitalism. This would come as no surprise to Marx, though, for he once said that “taxation is the fifth god, side by side with property, the family, order, and religion.”<sup>l</sup> This diagnosis of capitalism is in large part because of the effect of economic structures on the ability of people to relate to each other as humans. For Marx human nature can be illustrated by the concept of “species being.”<sup>li</sup> The lack of consciousness and will characterized by wage labor is an obstacle to human fulfillment and therefore to species being because, according to Marx, it prohibits us from seeing each other as part of the same species. Capitalist society has been structured by economic relationships that render human relationships abject.

Humans are alienated from one another as a result of the particular structure of production under capitalism. The concept of alienation works on multiple levels, though, and the first important facet of it concerns workers being alienated from the product of their work. In this way, a worker’s labor “becomes an object” that “exists outside him” and further becomes “a power of its own confronting him.”<sup>lii</sup> It exists outside of the worker precisely because she does not own the product but is paid a wage to produce it, thereby rendering her influence on the product non-existent and controlled by another (the owner of the product who pays her the wage to produce it). The worker continues to produce under this system because she is coerced to do so in order to live within a market-society for which the worker has nothing to offer but her labor.<sup>liii</sup> If she did have something else to offer, she would be a part of the owning class. As it is, though, she does not work freely precisely because there is no option of declining to work. For Marx, it is through work that we create what it means to be human, which is why when work is not deliberate but forced we become alienated from our work, ourselves, and other humans. Moreover, because of the lack of control

over the product and work process, alienation makes biological survival the purpose of the species, contra our nature.<sup>liv</sup> In part because of this, a further aspect of alienation concerns Marx: the propensity under capitalism to compete with other human beings rather than work with them.

In contradistinction to alienation, Marx and Engels make use of a concept of freedom that is marked by its difference from liberal conceptions of freedom. For them, freedom is tied directly to consciousness in that a human being is free if he “contemplates himself in a world he has created.”<sup>lv</sup> Under capitalism, the worker still participates in creating the world, but is unable to contemplate this relationship properly because of her alienation from her own work, herself, and others. The alienation of workers affects the potential for freedom in society as a whole, for though personal freedom may exist under capitalism to a certain degree, the capitalist mode of production does not allow for humans to consciously plan their production processes with a view to how this will affect the nature of society and human nature. The idea here is that “freely associated human beings” is a direct result of productive mechanisms.<sup>lvi</sup> Instead, what we have under capitalism is not only worker alienation in the sense that people are forced to take orders, do repetitive work, and have no real say over working hours or decisions affecting the work process, but also in the sense that workers themselves are commodified.

In that sense, the uneasy distinction that Lugard was trying to designate between wage labor, education and slavery breaks down from a Marxist perspective. Lugard’s faith in civilization and attempt to articulate a dual mandate is reflective of a fetishistic approach to the state. The attempt to provide a non-coercive rationale for taxation masks the prior coercive nature of the wage labor itself, which was itself the impetus for the taxes in the first place. The slippage between coercion and incentive in wage labor was understood by colonial subjects to a greater extent than by colonial officials, and it impacts the view one might take on meaning of civilization. In 1957 Lord Hailey remarked “it might almost be said that the African begins to be recognized as a member of civilized society when he becomes subject to the payment of income tax instead of poll tax.”<sup>lvii</sup> His argument is that Africans have now earned the right to be subject only to income or property taxes, like Europeans of the time. Income taxes are paid on income earned, whereas the taxes most used in the colonial context weren’t pegged to income but were pegged to the individual qua individual. In order to understand the relevant distinction between taxes on income and a poll tax, we can examine why resistance to taxes took the forms that it did.

In the late 19<sup>th</sup> century African resistance to taxation can be traced to an editorial in the first African language newspaper in South Africa, by its founder, J.T. Jabavu. In it he makes a case against the taxation policies of the government while also accepting the civilizing discourse that accompanies it. Jabavu, an early African activist, was often criticized as reformist at the time of the African National Congress (ANC)’s formation. In the late nineteenth century, however, he was in a unique position to speak out against government policies, and in Xhosa. Published in November of 1884, Jabavu’s editorial in *Imvo Zabantsundu* does not question the right of the government to tax Africans, but asserts that they are unable to pay. There is no doubt, for Jabavu, that “the Natives owe the money” but the question of when and by

what means is what occupies his piece. So, as he points out “It will be said, as it was said in the meeting, these people must go to work. But it is not easy to get our people to do two things at once.”<sup>lviii</sup> The purpose here was to convince the government to not seize cattle and land because taxes had not been paid. However, he grants the idea that Africans must go to work, but does not point out in any way that the “other” thing that they must do is also to work. That is, his argument is that many Africans need to be out in the fields for subsistence work, but that eventually they will have time to return to wage work. This is perhaps one of the reasons Jabavu later comes under much fire from the ANC, for he is extremely careful to not disrupt the purposes of government more than is necessary for his modest aims.

Historian Sean Redding has observed that it is unexpected, given the harshness and inequality of tax policy toward Africans in South Africa, that there were surprisingly few revolts. Her explanation for this is that, at least in the case of the 1880 Transkeian Rebellion, “the collection of hut tax became a state ritual that recreated and reinforced bonds between ruler and ruled.”<sup>lix</sup> More importantly, though, she shows the way in which taxation and witchcraft united to make the colonial state seem particularly malicious and that the information on hut tax registers represented a potential threat to the African population. This threat was material and supernatural. As such, she concludes that relatively high compliance rates on the part of Africans can be explained by the symbolic content of tax payments, “reflecting an acknowledgement of the historical reality of the loss of African independence.”<sup>lx</sup> This loss of independence was accompanied by relative lack of interaction between the state and many Africans, apart from the payment of taxes, which Redding argues were a form of “buying” autonomy from the state.<sup>lxi</sup> Redding’s research highlights the way that many Africans took note of the contradictory nature of Lugard’s defense of taxation.

In part this symbolic interaction over taxation can be seen as a confrontation between modes of viewing the world that are materially based, but that mix with existing non-material beliefs. Rosa Luxemburg’s *The Accumulation of Capital* was first published in 1913 and provides an interpretation not only of imperialism, but of taxation. This interpretation helps to make sense of how and why many Africans saw taxes as especially malevolent. Luxemburg argues that the primary way in which states can use taxation is to create a consumption class, “non-capitalist consumers,”<sup>lxii</sup> coexistent with economies that are non-capitalist. It is one of Luxemburg’s greatest contributions to Marxism that she pointed out that capitalist and non-capitalist modes of production co-exist. Moreover, the existence of non-capitalist modes may be in the interest of capital. In her view, modern taxation is “responsible for forcing commodity economy on the peasants,”<sup>lxiii</sup> but the way that it does this is by forcing them to produce more and more for the market – not necessarily producing more, but certainly producing more as commodities. In this way it also increases commodity consumption because people are no longer as able to fulfill their own needs via their own production, since a portion of it must become commodities in the sense that they must be traded for money. So, for Luxemburg it is the case that

Capitalism is the first mode of economy with the weapon of propaganda, a mode which tends to engulf the entire globe and to stamp out all other economies, tolerating no rival by its side. Yet at the same time it is also the first mode of economy which is unable to exist by itself, which needs other economic systems as medium and toil.<sup>lxiv</sup>

And for Luxemburg, taxation was a method both of promoting capital, and also of preserving other economies to a certain extent while coexisting with a capitalist mode of production. The case of South Africa seems to be a good example of this. And in fact, Luxemburg's approach to South Africa makes a nice juxtaposition with Lugard's. She contrasts the methods of the British with those of the Boers, arguing that the Boers stood for "out-dated slavery on a petty scale" while the British supported "modern large-scale capitalist exploitation of the land and natives."<sup>lxv</sup> Moreover, she points out that the British government "for a long time...appeared as protector of the natives,"<sup>lxvi</sup> an appearance no doubt reinforced by Lugard's Dual Mandate only nine years later. According to Luxemburg, though, "British capital revealed its real intentions"<sup>lxvii</sup> only after diamonds and gold were discovered.

When Lugard wrote *The Dual Mandate*, he was in part responding to Leonard Woolf's *Empire and Commerce in Africa: A Study in Economic Imperialism*. Woolf's analysis bears some affinity with Luxemburg's, and was published in 1920. In this book, Woolf makes a number of observations that provide useful context for Lugard's approach. One thing he points out is the affinity of the contemporary state to a joint-stock company.<sup>lxviii</sup> This is an apt metaphor for his topic because it was joint-stock companies that blazed the trail for colonial authority. While to a certain extent his analysis contains an economic determinism in that he assumes that organized national power is also primarily an economic instrument, the interpretation makes sense in its historical moment as a counter to the hegemonic liberal discourse defending colonialism and imperialism. Moreover he cites Chamberlain directly on this point, making a strong case that he is merely representing the stated aim that "the state...is an organization for the pursuit of the economic ends of nations."<sup>lxix</sup> With critical appraisals of the state's actions in Africa and elsewhere, Lugard felt it was his duty to defend colonial policies by introducing the "dual mandate" approach, reconciling the stated aims of economic advancement for the British Empire with the traditional tenets of liberalism.

The theoretical importance attached to taxation in the context of civilization by Lugard and Hailey is not confined to African colonization. Oliver Wendall Holmes reported said that "Taxes are the price we pay for a civilized society" and this subsequently became the maxim of the IRS. Contemporary approaches to taxation do not effectively attend to the interaction between taxes and the coercion of wage work. The link between taxes and this coercion is in part done through a conception of civilization that posits the overthrow of slavery and the implementation of free labor as a distinctive moment which elides and "forgets" that this transition came with much ambiguity over the difference between incentives, coercion, and slavery. When

Lugard observed that hut taxes were intended as a symbol or representation of population, he reflected on this with some hesitation. In part this is because he understood all too well that this was comprehended by Africans subject to the tax. In a letter to the *Spectator* in 1898, the explorer Mary Kingsley observes that Africans assume that “the thing you pay any one a fee for is a thing which is not your own.”<sup>lxx</sup> Lugard cites this as the reason why hut taxes have had an unfortunate reception in Nigeria. Lugard sees this as evidence for more decentralized control for the administration of taxes, using the observation to argue for tax collection by chiefs, a hallmark of the theory of indirect rule. But I read the significance of Kingsley’s remark differently.

It escapes the observation of both Kingsley and Lugard that perhaps the African’s negative reaction to the hut tax in the language of “fees” was more rigorous than their own understandings of how the tax functions; it is in fact perfectly rational. The counterpoising of slavery and freedom has a powerful precedent in western political philosophy. But as practice, this counterpoising has been more ambivalent. The idea that one would be required to pay a fee or “tax” on something does assume that one is not entitled to “full” ownership of it. In the case of the hut tax, it was in part a confiscation of property when the British asked for taxes based on the mere existence of huts. Additionally, when other kinds of taxes (like poll or head taxes) made their appearance it was with a similar understanding. Though Redding shows some of the ways that the taxes were incorporated into already existing African belief systems, it is also useful to think of how, despite ideological arguments otherwise, many people subject to a tax for the first time experience it with reasoned clarity that is then lost over years of habitual subjection. The combined analysis of taxes as blurring the distinction between slavery, coercion, incentives, and education alongside the observation of them having the *consequence* of making Africans “misunderstand” the purpose of the tax, make a strong case for it being a significant phenomenon.

Montesquieu wrote in 1748 that “a tax per head is the most natural to slavery; a tax on goods the most natural to liberty, because it comes home less directly to the person.”<sup>lxxi</sup> Only ten years later Rousseau follows this up; “We find in ‘*L’Esprit des Loix*’ [Montesquieu] that an impost per head is most proper to servitude, and real taxation more conformable to liberty. That would be incontestable, if ‘circumstances per head’ were equal.”<sup>lxxii</sup> Rousseau goes on to argue that if the rate per head is proportioned to the means of the individual then the head tax ceases to be the closest thing to servitude. He is exactly right, but once proportionality enters the equation, the tax ceases to be a head tax as we know it (in the southern African sense). Democracy, by all counts, should be the opposite of servitude. Yet, Athenian democracy was built on the labor of slaves and was marked, interestingly, by four classes of differing tax paying groups, the slave class being exempt from taxes precisely because they had no rights to government, but existed as property.<sup>lxxiii</sup> This is what is so striking about the imposition of the head tax in particular in South Africa, and perhaps why I read Kingsley’s comment as significant, if out of context. Full citizenship in Athenian democracy was associated with not paying taxes, while paying taxes was associated with being a subject. Though in both cases slavery is associated with not having to



pay taxes, the logic has shifted such that now liberal citizenship can be (ostensibly) reconciled with tax payment.

## Conclusion

Lugard's views on taxes, though obviously informed by a paternalistic racism, are indicative of a larger problem for democratic theory. Lugard carefully spelled out the tension between how taxes coerce labor and how that might relate to broader goals of human fulfillment that underlie the spirit of democracy. But even while he saw the tension, he did not seek to resolve it. I would suggest that this is because taxation is reified in democratic thought. It is an institution that is assumed, not deduced. The fundamental relationship between the symbolic and material content of the payment of taxes has been explored, but only so far. Redding's historical work on taxes in South Africa help shed some light on how, and perhaps why, the payment of taxes in democratic practice has to be processed outside of the discourse of liberal thought, colonial or otherwise. As Marx has pointed out, work is central to the fulfillment of human potentiality. Therefore, it should be of central concern to any political theory that takes seriously that self-government is a good thing. Possibly the most important aspect of self-government is that it is not predetermined in the sense that if it is truly generated by the "self" (variously understood as an individual, a collective, or most importantly, fragmented) one cannot predict what it will do. Even the "self" cannot predict it.

Providing incentives for democratic citizens to work seems to be an unquestionable mark of progress and civilization for many people, most especially Lugard. But as Redding has shown, these "incentives" are not processed as such by those who receive them. Contemporary democratic thought and practice is not so different from 19<sup>th</sup> century South African colonial democratic thought. We maintain the same assumption that wage work is consistent with democracy. However, wage work begins and ends with fundamental inequality of resources and opportunity. The observation that some people must provide "incentives" to others to work should already signal a problem of essential hierarchy. If work begins and ends with the individual, freely chosen, incentives would not be necessary. But of course that is not why incentives, the most clear one being taxes, exist. They exist to convince people to do work for others that they otherwise would not do. That *is* fundamentally coercive, and people do experience it as such. In that way taxes are fundamentally in tension with democratic thought.

Rather than being solved, this tension has been displaced. Many Africans, as Redding shows, displace the tension into a mix of material and supernatural explanations. The mixing of the two results in recognition of the power of the state that really does treat it not as some version of the "self" but as something exterior, something god-like. This is not unlike contemporary understandings of the democratic state, where the assumption of the authority to tax marks a relationship to governance that flies in the face of the spirit of democracy as having contingent outcomes. The fetishization of taxation as a democratic institution also inhibits our ability to see clearly that the "economy" and "politics" are intimately connected.

Moreover, this treating of taxes in a fetishistic manner makes it difficult to imagine a world where we work and govern of our own free will.

---

<sup>i</sup> For comprehensive arguments regarding the comparability of South Africa and the United States, see Anthony Marx's *Making Race and Nation: A Comparison of the United States, South Africa, and Brazil*. (Cambridge: Cambridge University Press, 1999), John Cell's *The Highest Stage of White Supremacy* (Cambridge: Cambridge University Press, 1982), and George Frederickson's *The Comparative Imagination: on the history of racism, nationalism and social movements* (Berkeley: University of California Press, 1997).

<sup>ii</sup> A focus on the creation of migratory labor as an effect of taxation can be found in Shula Marks, *Reluctant Rebellion: The 1906-8 Disturbances in natal*. London: Oxford University Press, 1970, F. Cooper, "Peasants, Capitalists, and Historians: A Review Article" in *Journal of Southern African Studies* 7: 284-314, 1981 and N. Ramdhani, "Taxation without representation: The Hut Tax System in Colonial Natal 1849-1898" in *Journal of Natal and Zulu History* 11, 1986, 12-25

<sup>iii</sup> Gervase Clarence-Smith and Richard Moorson, 'Underdevelopment and Class formation in Owamboland 1844-1917' in Robert Palmer and Neil Parsons (eds.) *The Roots of Rural Poverty in Central and Southern Africa* Berkeley: University of California Press, 1977.

<sup>iv</sup> Leonard Thompson, *A history of South Africa* (New Haven: Yale University Press, 1990), 115.

<sup>v</sup> quoted Houghton 1971, 11

<sup>vi</sup> Farouk Stemmet, *The Golden Contradiction: A Marxist Theory of Gold* (Aldershot, Hants, England ; Brookfield, Vt. : Avebury, 1996), 206.

<sup>vii</sup> Martin Legassick, "The Frontier Tradition in South African Historiography" in *Economy and Society in Pre-Industrial South Africa*, Eds. Shula Marks and Anthony Atmore (London: Longman, 1980), 178.

<sup>viii</sup> In many cases these were indentured servants.

<sup>ix</sup> Sven Steinmo, *Taxation and democracy: Swedish, British, and American approaches to financing the modern state* (New Haven: Yale University Press, 1993), 51.

<sup>x</sup> Steinmo 50

<sup>xi</sup> The income tax is commonly associated with this progressive movement, and though it continues to be contentious, its reasoning is based on the notion of political and social equality cited above. Taxation has long been understood to be a method of political and economic control and coercion.

<sup>xii</sup> Margaret Levi, *Of Rule and Revenue* (Berkeley: University of California Press, 1988), 1.

<sup>xiii</sup> Levi 16

<sup>xiv</sup> Levi 16

<sup>xv</sup> Levi 44

<sup>xvi</sup> It should also be observed that the social contract mode of understanding political citizenship has been challenged on the grounds that the ability to choose or not choose to be included is, in fact, a hopeless mirage in all cases, not just colonial situations.

<sup>xvii</sup> Quoted in Stemmet 226.

<sup>xviii</sup> Perham xxv-xlix

<sup>xix</sup> Baron Frederick John Dealtry Lugard, *The Dual Mandate in British Tropical Africa* (Hamden, Conn.: Archon Books, 1965), 617.

<sup>xx</sup> For more on this legacy see Mindy Peden, "You Get What You Pay For: Historicizing Business Metaphors of Government, Principles of Justice and 'Benefit Theory'" in *Studies in Political Economy*, 82 (autumn 2008), 105-129

<sup>xxi</sup> Lugard 232-233

<sup>xxii</sup> The Act itself was fundamentally a system of land tenure. Rhodes designed such a system for the Glen Grey district that was specifically aimed at forcing a portion of men to work as migrant laborers. The *Native Locations Survey* explicitly states that "the intention was to locate then resident natives on

---

these surveyed allotments, and to make no provision for the natural increase of the population, the surplus to find work elsewhere: so that...during the coming generation a limited number will be agriculturists, i.e. native farmers—and the rest will have to go out and work.” See Monica Wilson and Leonard Thompson, Eds., *The Oxford History of South Africa Volume 2*, New York: Oxford University Press, 1971) 65. As Wilson points out “peasant production was ‘idleness’ to the white man in need of labour.” (Ibid.)

xxiii Lugard 234

xxiv Lugard 234

xxv Lugard 234

xxvi Lugard 235

xxvii Lugard 391

xxviii Lugard 401

xxix Lugard 401, “The fertility of the soil, his few wants, the physical capacity of his women for manual work, are all prompting causes for idleness, yet except when relegated to reserves, or when his status as a slave deprived him of all incentive, he is usually industrious. Even as a slave his natural aptitude for work often makes him a willing and good worker.”

xxx Lugard 401

xxxi Lugard 404

xxxii Lugard 411

xxxiii Lugard 411

xxxiv Adam Hochschild, *King Leopold's ghost: a story of greed, terror, and heroism in colonial Africa* (Boston : Houghton Mifflin, 1998).

xxxv Lugard 411

xxxvi Lugard 411

xxxvii Lugard 411

xxxviii Lugard 411-412

xxxix Lugard 412

xl Lugard 425

xli Lugard 425

xlii Lugard 426

xliii Lugard 426

xliv Nevertheless, Lugard is consistent with the principle of tacit consent or the reasoning of the Hobbesian state of nature. In such understandings, Natives left to themselves will enslave one another, so that it is rational for them to choose colonial rule, even if not explicitly.

xlv Lugard 457

xlvi Lugard 435

xlvii Lugard 7

xlviii Lugard 5 “I am confident that the verdict of history will award high praise to the efforts and the achievements of Great Britain in the discharge of these great responsibilities. For, in my belief, under no other rule –be it of his own uncontrolled potentates, or of aliens—does the African enjoy such a measure of freedom and of impartial justice, or a more sympathetic treatment, and for that reason I am a profound believer in the British Empire and its mission in Africa.”

xliv Marx CGP 539

<sup>1</sup> Karl Marx, “The Class Struggles in France” in *Karl Marx and Frederick Engels Selected Works Volume 1* (Moscow: Progress Publishers 1983), 273.

<sup>li</sup> Karl Marx, “Economic And Philosophical Manuscripts of 1844” in *The Marx-Engels Reader*. (Edited by Robert Tucker. 2<sup>nd</sup> edition, New York: W.W. Norton and Co., 1978), 75-76. “Human beings are species beings, not only because in practice and in theory they adopt the species as their object...but also because they treat themselves as the actual, living species...The animal is immediately identical

---

with its life-activity. It does not distinguish itself from it. It is its life activity. Human beings make their life-activity itself the object of their will and of their consciousness”

<sup>lii</sup> Marx EPM 72

<sup>liii</sup> Marx EPM74

<sup>liv</sup> Marx EPM 75

<sup>lv</sup> Marx EPM 76

<sup>lvi</sup> Karl Marx, “Capital Volume 1” *The Marx-Engels Reader*, (Edited by Robert Tucker. , 2<sup>nd</sup> edition, New York: W.W. Norton and Co., 1978), 327.

<sup>lvii</sup> Baron William Malcolm Hailey, *An African Survey: a study of problems arising in Africa south of the Sahara* (New York: Oxford University Press, 1956), 643.

<sup>lviii</sup> Johns, Sheridan. *From Protest to Challenge: A Documentary History of African Politics in South Africa 1882-1964 Volume 1 Protest and Hope 1882-1934*. Stanford, California: Hoover Institution Press, 1972 page 13

<sup>lix</sup> Redding, Sean. “Sorcery and Sovereignty: Taxation, Witchcraft, and Political Symbols in the 1880 Transkeian Rebellion.” *Journal of Southern African Studies*, Volume 22, Number 2, June 1996, page 249.

<sup>lx</sup> Redding, 270.

<sup>lxi</sup> Redding, Sean. “Sorcery and The State.” Unpublished MS, 5

<sup>lxii</sup> Rosa Luxemburg, *The Accumulation of Capital*. Trans. Agnes Schwarzschild. (London: Routledge and Kegan Paul), 465.

<sup>lxiii</sup> Luxemburg 465

<sup>lxiv</sup> Luxemburg 467

<sup>lxv</sup> Luxemburg 412

<sup>lxvi</sup> Luxemburg 413

<sup>lxvii</sup> Luxemburg 413

<sup>lxviii</sup> Woolf 6

<sup>lxix</sup> Woolf 8

<sup>lxx</sup> Lugard 252

<sup>lxxi</sup> Quoted in Robert Jones, *The Nature and First Principle of Taxation* (London” PS King and Sons, 1914), 73.

<sup>lxxii</sup> Jones 78

<sup>lxxiii</sup> See Pollux [150 AD] in Jones, 54.